

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION**

In Re:	§	
	§	
FIRED UP, INC.	§	Case No. 14-10447
	§	(Chapter 11)
Debtor.	§	

**THIRD & FINAL APPLICATION OF R. ERIC DREWS FOR COMPENSATION AS TAX  
PROFESSIONAL FOR DEBTOR FROM OCTOBER 1, 2014 TO DECEMBER 19, 2014**

A hearing will be conducted on this matter on March 5, 2015 at 1:30 pm in Courtroom No. 1, 903 San Jacinto, Austin, TX 78701.

If you object to the relief requested, you must respond in writing, specifically answering each paragraph of this pleading. Unless otherwise directed by the court, you must file your response with the clerk of the bankruptcy court within 21 days from the date you were served with this pleading. You must serve a copy of your response on the person who sent you the notice; otherwise, the court may treat the pleading as unopposed and grant the relief requested.

Fired Up, Inc., Debtor herein, ("Debtor") hereby files this *Third and Final Application of R. Eric Drews for Compensation as Tax Professional for Debtor from October 1, 2014 to December 19, 2014*, ("Drews"), and respectfully requests approval of the compensation described below, showing the Court as follows:

1. This case was filed on March 27, 2014. R. Eric Drews was employed along with BKD, LLP as Audit Accountants and Tax Professional for the Debtor by Order entered on June 10, 2014, effective as of March 27, 2014. Pursuant to the Order, beginning June 1, 2014, BKD, LLP continued as Audit Accountants and Drews continued as Debtor's Tax Professional.

2. This is a final application seeking approval of the prior interim fee awards and additional time incurred from October 1, 2014 through confirmation of Debtor's Plan of Reorganization.

3. During the period of October 1, 2014 through December 19, 2014, Drews consulted with and met with Debtor's management, attorneys and personnel on various tax issues including withdrawal filings for Kona Restaurant Group ("KRG") and Carino's Italian Kitchen ("CIK"), preparation of Arkansas Annual Reports for KRG and CIK, obtaining and reviewing information for state income tax returns for the stub period ending February 26, 2014,

preparation of proforma federal income tax return for same period, preparation of depreciation for federal purposes based on prior year activity, preparation of Form 1128, preparation of KRG short period state returns for 17 states for the period ending February 26, 2014 (date of merger of entities into Fired Up, Inc.) and preparation of CIK short period state returns for 2 states.

4. A Fee Application Summary, which includes a summary description of the services rendered by category, reflecting the total cost of each category of services rendered and summarizing the nature and purpose of each category of services rendered, and the results obtained, is attached hereto as Exhibit "A".

5. A Compensation Support Exhibit, reflecting contemporaneous time records itemizing services rendered by category in a format which reflects a description of each service entry, the amount of time spent rendering that service, the date the service was performed, who performed that service, and the hourly rate of the person performing that service, is attached hereto as Exhibit "B".

6. Drews seeks fees of \$17,551.00 and expenses of \$0.00.

7. By order dated September 17, 2014, [Dkt # 470] the Court approved Drews' First Interim Fee Application for the time period June 1, 2014 to June 30, 2014 [Dkt # 371]. By that order, the Court approved and allowed fees and expenses in the total amount of \$192.00.

8. By order dated December 4, 2014 [Dkt # 635] the Court approved Drews' Second Interim Fee Application for the time period July 1, 2014 to September 30, 2014 [Dkt # 550]. By that order, the Court approved and allowed fees and expenses in the total amount of \$14,218.00.

9. Drews did not receive a pre-petition retainer. All fees approved will be paid from the Debtor's estate.

10. Drews asks for final approval and allowance of the fees and expenses previously approved and allowed by the Court on an interim basis and for the final approval and allowance of the fees set forth herein for a total amount of \$31,961.00.

WHEREFORE, Fired Up, Inc. requests that R. Eric Drews be allowed compensation for his services for the period October 1, 2014 to December 19, 2014 in the amount of \$17,551.00 as fees and \$0.00 as reasonable costs and that R. Eric Drews be awarded and allowed, on a final basis, the fees requested herein and those previously awarded and allowed on an interim basis in

the amount of \$14,410.00 for the total amount of \$31,916.00 and for such and further relief as is just.

Respectfully submitted,

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ATTORNEYS FOR FIRED UP, INC.

**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the foregoing *Third and Final Application of R. Eric Drews for Compensation* was served on the February 9, 2015, by email transmission to all the parties on the Twelfth Limited Master Service List attached hereto.

/s/ Stephen W. Sather

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Unique Strategies Group, Inc.  
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[dbensimon@austin.rr.com](mailto:dbensimon@austin.rr.com)



**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION**

<b>In Re:</b>	§	
	§	
<b>FIRED UP, INC.</b>	§	<b>Case No. 14-10447</b>
	§	<b>(Chapter 11)</b>
<b>Debtor.</b>	§	

**EXHIBIT "A"**

**I. CLIENT:** Debtor—FIRED UP, INC.

**II. REQUESTING APPLICANT/FIRM:**  
**R. ERIC DREWS**  
13901 Midway Road, Suite 102-278  
Dallas, TX 75244

**III. TOTAL AMOUNT OF FEES REQUESTED:**

- a. Fees: \$17,551.00
- b. Expenses: \$0.00
- c. Pre-petition retainer, if any: \$0.00
- d. Time period covered: October 1, 2014 to December 19, 2014

**IV. BREAKOUT OF CURRENT APPLICATION:**

Name/Title	Graduation Date	Partnership Date	Hours	Rate	Fees
Eric Drews/ Partner	1987		37.4	\$240.00	\$8,976.00
Eric Drews/ Partner			6.0	\$175.00	\$1,050.00
Staff			43.0	\$175.00	\$7,525.00
<b>Total Fees</b>			<b>86.4</b>		<b>\$17,551.00</b>

MINIMUM FEE INCREMENTS: \$0.10  
TOTAL EXPENSES: \$0.00

AMOUNT (fees and expenses) ALLOCATED AND BILLED FOR PREPARATION OF  
THIS FEE APPLICATION: \$0.00

**V. PRIOR APPLICATIONS:**

<u>Number</u>	<u>Date of Hearing</u>	<u>Amount requested</u>	<u>Amount authorized</u>
1st	September 16, 2014	\$192.00	\$192.00 (Dkt. # 470)
2 <sup>nd</sup>	December 4, 2014	\$14,218.00	\$14,218.00 (Dkt # 635)

**VI. OTHER CO-EQUAL OR ADMINISTRATIVE CLAIMANTS IN THIS CASE:\*\***

<u>Name</u>	<u>Party Represented</u>
Office of the United States Trustee	
Barron & Newburger, P.C.	Debtor
Hajjar, Sutherland & Peters	Debtor
Vernon Law Group, PLLC	Debtor
BKD, LLP	Debtor
Unique Strategies, Inc.	Debtor
Pachulski Stang	UCC
Streusand & Landon	UCC
FTI Consulting	UCC

**VII. RESULTS OBTAINED FROM OCTOBER 1, 2014 through DECEMBER 19, 2014:**

During the period of October 1, 2014 through December 19, 2014, Drews consulted with and met with Debtor's management, attorneys and personnel on various tax issues including withdrawal filings for Kona Restaurant Group ("KRG") and Carino's Italian Kitchen ("CIK"), preparation of Arkansas Annual Reports for KRG and CIK, obtaining and reviewing information for state income tax returns for the stub period ending February 26, 2014, preparation of proforma federal income tax return for same period, preparation of depreciation for federal purposes based on prior year activity, preparation of Form 1128, preparation of KRG short period state returns for 17 states for the period ending February 26, 2014 (date of merger of entities into Fired Up, Inc.) and preparation of CIK short period state returns for 2 states.

**\*\*Does not include payments made in the ordinary course of business. Other than professionals, no other applications for administrative expense claims have been approved.**

**R. Eric Drews, PLLC**

13901 Midway  
Suite 102-278  
Dallas, TX 75244

**Invoice**

**Invoice #:** 1152  
**Invoice Date:** 11/6/2014  
**Due Date:** 11/6/2014  
**Case:**  
**P.O. Number:**

**Bill To:**

Fired Up, Inc.  
Ms. Margaret Smith  
1514 Ranch Road 620S  
Austin, TX 78734

Description	Hours/Qty	Rate	Amount
Consultation with Corporate attorneys on withdrawal filings for Kona Restaurant Group (KRG) and Carino's Italian Kitchen (CIK) (October 1) (Code T)	0.2	240.00	48.00
Preparation of Arkansas Annual Reports for KRG and CIK (October 6) (Code T)	0.3	240.00	72.00
Preparation of Arkansas Annual Reports for KRG and CIK (October 7) (Code T)	0.5	240.00	120.00
Discussions with Corporate attorney on October withdrawal requirements for KRG and CIK including providing copies of prior year filings (October 9) (Code T)	0.5	240.00	120.00
Finalize Arkansas Annual filings for KRG and CIK (October 10) (Code T)	1	240.00	240.00
Initial evaluation of Withdrawals for KRG and CIK for November filings. Discussions with attorneys on same (October 20 and October 29) (Code T)	1	240.00	240.00
Total Hours 4.0 hours (OCTOBER Billing)			
<b>Total</b>			<b>\$840.00</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$840.00</b>

R. Eric Drews, PLLC  
13901 Midway  
Suite 102-278  
Dallas, TX 75244

Invoice

Invoice #: 1162  
Invoice Date: 12/1/2014  
Due Date: 12/1/2014  
Case:  
P.O. Number:

Bill To:  
Fired Up, Inc.  
Ms. Margaret Smith  
1514 Ranch Road 620S  
Austin, TX 78734

Description	Hours/Qty	Rate	Amount
Request for information and planning process for Fired Up Inc. (Carino's Italian Kitchen (CIK) and Kona Restuarant Group (KRG)) state income tax returns for stub period 2 26 2014 at liquidation/merger of entities into FUI. ( Nov 3) (code T)	0.2	240.00	48.00
Continuing of request of management and preparation process for CIK/KRG stub period 2 26 14 state returns (Nov 4) (Code T)	1	240.00	240.00
Continuation of request for data in the preparation of CIK/KRG stub period 2 26 14 state returns. Includes initial preparation of federal income for same period in anticipation of state apportionment (Nov 5) (code T)	0.5	240.00	120.00
Continuation of preparation of federal income schedules in anticipation of state apportionment (Nov 6) (Code T)	0.5	240.00	120.00
Continuation of preparation of federal income schedules in anticipation of state apportionment (Nov 10) (Code T)	2	240.00	480.00
Continuation of preparation of federal income schedules in anticipation of state apportionment (Nov 11) (Code T)	1	240.00	240.00
Continuation of preparation of federal income schedules in anticipation of state apportionment (Nov 12) (Code T)	2	240.00	480.00
Preparation of depreciation for federal purposes based on prior year activity. Modifications required for sub period additions and deletions (Nov 13) (Code T)	2.5	175.00	437.50
Preparation of depreciation for federal purposes based on prior year activity. Modifications required for sub period additions and deletions (Nov 14) (Code T)	3.5	175.00	612.50
Continuation of preparation of federal income schedules in anticipation of state apportionment (Nov 18) (Code T)	0.7	240.00	168.00
Continuation of preparation of federal income schedules in anticipation of state apportionment (Nov 19) (Code T)	1.5	240.00	360.00
Consultation on NOL usage based on questions from US Trustee (Nov 28) (Code T)	0.2	240.00	48.00
Total Hours 15.6 hours (November billing)			
Total			\$3,354.00
Payments/Credits			\$0.00
Balance Due			\$3,354.00

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**R. Eric Drews, PLLC**

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Suite 102-278  
Dallas, TX 75244

R. ERIC DREWS, PLLC

**Invoice**

Invoice #: 1168  
Invoice Date: 1/15/2015  
Due Date: 1/15/2015  
Case:  
P.O. Number:

**Bill To:**

Fired Up, Inc.  
Ms. Margaret Smith  
1514 Ranch Road 620S  
Austin, TX 78734

Description	Hours/Qty	Rate	Amount
INTERIM BILLING for Preparation of Form 1128, Application to Change year end as requested by management to change Fired Up, Inc. year end to that of other operating companies managed by principals. (Dec 1 - 1.5 hour, Dec 2 - 1.0 hour) (CODE T)	2.5	240.00	600.00
INTERIM BILLING for Preparation of Kona Restaurant Group & Subsidiary short period state returns for CO, ID and AR for the period ending 2/26/2014 (date of merger of entities into FUI). Includes preparation of proforma federal return (as required for attachment) including related depreciation and gain/loss on fixed asset retirements. Includes evaluation of related book to tax adjustments and conversations with attorneys on related withdrawal procedures within states. Includes and all related attachments including statements related to merger and explanations of same. Includes analysis of related state net operating loss carryovers and preparation of statements of same for attachment. (Dec 10 - 3.0 hours, Dec 11 - 2.0 hours, Dec 12 - 4.5 hours, Dec 14 - 4.5 hours, Dec 15 - 4.0 hours, Dec 16 - .3 hours, Dec 17 - 2.5 hours, Dec 18 - 1.0 hours) (CODE T)	21.8	196.87	4,291.77
INTERIM BILLING for Preparation of Kona Restaurant Group, Inc. short period state returns for AL, AL PRIV, FL, GA, IN, KY, LA, MO, MT, NM, NC, OK, PA, UT for the period ending 2/26/2014 (date of merger of entities into FUI). Includes preparation of proforma federal return (as required for attachment) including related depreciation and gain/loss on fixed asset retirements. Includes evaluation of related book to tax adjustments and conversations with attorneys on related withdrawal procedures within states. Includes and all related attachments including statements related to merger and explanations of same. Includes analysis of related state net operating loss carryovers and preparation of statements of same for attachment. (Dec 12- 2.0 hours, Dec 13 - 5.0 hours, Dec 14 - 6.8 hours, Dec 15 - 4.0 hours, Dec 17 -7.2 hours) (CODE T)	25	196.87	4,921.75

**Total****Payments/Credits****Balance Due**

**R. Eric Drews, PLLC**

R. ERIC DREWS, PLLC

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**Invoice**

Invoice #: 1168

Invoice Date: 1/15/2015

Due Date: 1/15/2015

Case:

P.O. Number:

**Bill To:**

Fired Up, Inc.  
Ms. Margaret Smith  
1514 Ranch Road 620S  
Austin, TX 78734

Description	Hours/Qty	Rate	Amount
<p>INTERIM BILLING for Preparation of Carino's Italian Kitchen, Inc. short period state returns for LA, MO for the period ending 2/26/2014 (date of merger of entities into FUI). Includes preparation of proforma federal return (as required for attachment) including related depreciation and gain/loss on fixed asset retirements. Includes evaluation of related book to tax adjustments and conversations with attorneys on related withdrawal procedures within states. Includes and all related attachments including statements related to merger and explanations of same. Includes analysis of related state net operating loss carryovers and preparation of statements of same for attachment . (Dec 16 - 7.0 hours, Dec 18 - 8.0 hours, Dec 19 - 3.0 hours) (CODE T)</p> <p>Total hours 67.30 (blended rate of 196.87/hour represents 21.80 hours Partner 240/hour and 43.0 hours Staff 175/hour) (BILLING THROUGH DEC 22)</p>	18	196.87	3,543.66
<b>Total</b>			<b>\$13,357.18</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$13,357.18</b>